

## Fiscal Estimate - 2009 Session

☒ Original
 ☐ Updated
 ☐ Corrected
 ☐ Supplemental

<b>LRB Number</b> <b>09-2701/1</b>	<b>Introduction Number</b> <b>SB-215</b>	
<b>Description</b> A personal property tax exemption for snowmobile clubs		
<b>Fiscal Effect</b>  <b>State:</b> <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;"> <input type="checkbox"/> No State Fiscal Effect  <input type="checkbox"/> Indeterminate  <input type="checkbox"/> Increase Existing Appropriations  <input type="checkbox"/> Decrease Existing Appropriations  <input type="checkbox"/> Create New Appropriations                 </div> <div style="width: 33%;"> <input type="checkbox"/> Increase Existing Revenues  <input checked="" type="checkbox"/> Decrease Existing Revenues                 </div> <div style="width: 33%;"> <input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget  <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> Yes                         <input type="checkbox"/> No                     </div> <input type="checkbox"/> Decrease Costs                 </div> </div> <b>Local:</b> <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;"> <input type="checkbox"/> No Local Government Costs  <input checked="" type="checkbox"/> Indeterminate  <div style="display: flex;"> <div style="width: 50%;">                         1. <input type="checkbox"/> Increase Costs  <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory                          2. <input type="checkbox"/> Decrease Costs  <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory                     </div> <div style="width: 50%;">                         3. <input type="checkbox"/> Increase Revenue  <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory                          4. <input type="checkbox"/> Decrease Revenue  <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory                     </div> </div> </div> <div style="width: 33%;"> <b>5. Types of Local Government Units Affected</b>  <div style="display: flex; flex-wrap: wrap;"> <div style="width: 33%;"> <input checked="" type="checkbox"/> Towns  <input checked="" type="checkbox"/> Counties  <input checked="" type="checkbox"/> School Districts                         </div> <div style="width: 33%;"> <input checked="" type="checkbox"/> Village  <input type="checkbox"/> Others  <input checked="" type="checkbox"/> WTCS Districts                         </div> <div style="width: 33%;"> <input checked="" type="checkbox"/> Cities                          lake, sanitary, metro sewer  </div> </div> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div> <b>Fund Sources Affected</b>  <input type="checkbox"/> GPR   <input type="checkbox"/> FED   <input type="checkbox"/> PRO   <input type="checkbox"/> PRS   <input checked="" type="checkbox"/> SEG   <input type="checkbox"/> SEGS                     </div> <div> <b>Affected Ch. 20 Appropriations</b> </div> </div>		
<b>Agency/Prepared By</b> DOR/ Daniel Huegel (608) 266-5705	<b>Authorized Signature</b> Paul Ziegler (608) 266-5773	<b>Date</b> 5/27/2009

## Fiscal Estimate Narratives

DOR 5/27/2009

LRB Number	09-2701/1	Introduction Number	SB-215	Estimate Type	Original
<b>Description</b>					
A personal property tax exemption for snowmobile clubs					

### Assumptions Used in Arriving at Fiscal Estimate

Under the bill, personal property owned by a snowmobile club that is exempt from taxation under Section 501 (c) (3) of the Internal Revenue Code would be exempt from property taxes, effective for the property tax assessments as of January 1, 2009.

Based on information from the Association of Wisconsin Snowmobile Clubs, there are over 600 snowmobile clubs in the state. The Department of Revenue (DOR) does not have sufficient access to personal property assessment rolls to permit an estimate of the amount of personal property currently owned by snowmobile clubs. In addition, the DOR does not have data on how many of these clubs are exempt from taxation under Section 501 (c) (3) of the Internal Revenue Code. Therefore, the DOR is unable to reasonably estimate the amount of personal property that could become exempt under the bill.

To the extent that snowmobile club property becomes exempt under the bill, property taxes on other property will increase. The state forestation tax will also decrease by about \$0.17 per \$1,000 of full value of the property that becomes exempt under the bill.

DOR would incur no significant administrative costs under the bill.

### Long-Range Fiscal Implications

## Fiscal Estimate Worksheet - 2009 Session

Detailed Estimate of Annual Fiscal Effect

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<b>LRB Number</b> 09-2701/1	<b>Introduction Number</b> SB-215	
<b>Description</b> A personal property tax exemption for snowmobile clubs		
<b>I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):</b>		
<b>II. Annualized Costs:</b>	<b>Annualized Fiscal Impact on funds from:</b>	
	Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>		
State Operations - Salaries and Fringes	\$	\$
(FTE Position Changes)		
State Operations - Other Costs		
Local Assistance		
Aids to Individuals or Organizations		
<b>TOTAL State Costs by Category</b>	<b>\$</b>	<b>\$</b>
<b>B. State Costs by Source of Funds</b>		
GPR		
FED		
PRO/PRS		
SEG/SEG-S (State Forestation)		
<b>III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)</b>		
	Increased Rev	Decreased Rev
GPR Taxes	\$	\$
GPR Earned		
FED		
PRO/PRS		
SEG/SEG-S		
<b>TOTAL State Revenues</b>	<b>\$</b>	<b>\$</b>
<b>NET ANNUALIZED FISCAL IMPACT</b>		
	State	Local
NET CHANGE IN COSTS	\$	\$
NET CHANGE IN REVENUE	\$See text of fiscal note	\$
<b>Agency/Prepared By</b>	<b>Authorized Signature</b>	<b>Date</b>
DOR/ Daniel Huegel (608) 266-5705	Paul Ziegler (608) 266-5773	5/27/2009